



CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on March 23, 2006.

Zachary Watt
Attorney for Applicant

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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|--------------|---|--------------------|------------------------|
| Appl. No. | : | 10/617,083 | Confirmation No.: 3375 |
| Applicant | : | Pei-Yuan Lee | |
| Title | : | PUNCHING APPARATUS | |
| Filed | : | July 10, 2003 | |
| TC/A.U. | : | 3724 | |
| Examiner | : | Isaac N. Hamilton | |
| Docket No. | : | 3507.2.11 | |
| Customer No. | : | 21552 | |

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of January 31, 2006. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.